IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

WEDNESDAY, THE 25TH OCTOBER 2006 / 3RD KARTHIKA 1928

ST.Rev..No. 435 of 2004()

TA.689/2003 of S.T.A.T.ADDL.BENCH,ERNAKULAM
.....

PETITIONER:

M/S.BITUMINEX COCHIN PRIVATE LTD,
PUNNACHALIL ESTATE, KADAVANTHRA,
ERNAKULAM, KOCHI 20, REP. BY MANAGING
DIRECTOR LAL VARGHESE.

BY ADV. SRI.C.K.THANU PILLAI

RESPONDENTS:

STATE OF KERALA.

BY G.P. SRI.GEORGEKUTTY MATHEW

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 25/10/2006, ALONG WITH MFA NO. 1368 OF 2001& STRV NO.434 OF 2004 THE COURT ON 25/10/2006 DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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S.T.R.V. Nos.434 & 435 of 2004 &
M.F.A. No.1368 of 2001

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Dated this the 25th day of October, 2006.

JUDGMENT

Ramachandran Nair, J.

Since the issue raised i.e. petitioner's claim of concessional rate of tax based on notification SRO 1728/93 amended by SRO 429/95 is covered by Division Bench judgment of this court in SMT.MARY EMMANUEL V. STATE OF KERALA (2004) 12 KTR 258 against which no appeal is filed by the State, we allow the M.F.A. and Sales Tax Revision Cases by cancelling the impugned orders and with direction to the Assessing Officer to revise the assessment by granting concessional rate of tax at 4% on the products manufactured and sold by small scale industrial units in terms of notification and based on the decision abovereferred.

C.N.RAMACHANDRAN NAIR
Judge

K.M.JOSEPH
Judge

pms

C.N.RAMACHANDRAN NAIR &
K.M.JOSEH, JJ.

T.R.C. No. of 200

JUDGMENT

Dated